



STATE BOARD OF EQUALIZATION

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Third District, San Rafael

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Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary  
No. 80/21

February 8, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 2

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An \* following the bill number indicates an amended version of a previously reviewed bill.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

ACA 14\*

Author: Assemblyman Filante  
Action: Amended in Assembly  
Date: January 29, 1980  
Affected Reference: Adds Section 2.5 to Article XIII A of the  
Constitution

This measure would permit the Legislature to exclude from the definition of "newly constructed real property" any renovation or rehabilitation of existing improvements and to provide for periodic reassessment of the land component of the real property.

SB 1346

Author: Senator Marz Garcia  
Action: Introduced  
Date: January 22, 1980  
Affected Reference: Correction of the 1978-79 tax rolls

Under existing law, Sections 2229, 2231, and 2234 of the Revenue and Taxation Code provide that the state shall reimburse local agencies and school districts for loss of property tax revenues and for certain costs mandated by the state. Other provisions require the Department of Finance to review statutes disclaiming these costs and provide, in certain cases, for making claims to the State Board of Control for reimbursement. This bill provides that there shall be no appropriation pursuant to Section 2229, 2231 or 2234 for specified reasons.

SB 1260

Author: Senator Sieroty  
Action: Amended in Senate  
Date: January 21, 1980  
Affected Reference: Adds and repeals Section 619.15 of the Revenue and Taxation Code - Urgency Statute

This bill would authorize the county assessor in counties of over 4,000,000 population, upon concurrence of the tax collector, to notify an assessee of the possibility of a reduction in the assessment due to the enactment of Chapter 242 of the Statutes of 1979 and would authorize the assessee to defer payment of taxes based on such assessment for a specified period. Such provision would be repealed on June 30, 1982 unless a later enacted statute deletes or extends such date.

AB 2136

Author: Assemblyman Brown  
Action: Introduced  
Date: January 23, 1980  
Affected Reference: Amends Section 862 of the Revenue and Taxation Code

Under existing law, certain property is assessed for property tax purposes by the State Board of Equalization, and such state assessees

AB 2136 (Contd.)

are required to file annual statements of their property holdings. To the extent that property escapes assessment because of inaccuracies in such statements, the board is required to apply a 10% penalty to the assessment, regardless of the reason for the inaccuracy. This bill would permit the board, upon application by the assessee, to waive the penalty if good cause for that inaccuracy can be shown.

ACA 61

Author: Assemblyman Wyman, et al.

Action: Introduced

Date: January 17, 1980

Affected Reference: Adds Subdivision (e) to Section 4 of Article XIII of the Constitution

This measure would authorize the Legislature to exempt from property tax all or any portion of property which is used as a solar energy system.